

IDAHO CORPORATION INCOME TAX RETURN

1999

• F M

For the year January 1 - December 31, 1999, or fiscal year beginning _____, 1999, ending _____

Business name

Federal employer identification number

Business mailing address

City, State and Zip Code

1. Did the corporate name change? If yes, enter the previous name. _____ ☐ Yes ☐ No
2. If a federal audit was finalized this year, enter the latest year audited. " 19 _____
3. Is this an inactive corporation or nameholder corporation? ☐ Yes • ☐ No
4. Quarterly estimated payments:
 - a. Were federal quarterly estimated payments required? ☐ Yes • ☐ No
 - b. Were quarterly estimated payments based on annualized amounts? ☐ Yes • ☐ No
5. Is this a final return? ☐ Yes • ☐ No
 If yes, check the proper box below and enter the date the event occurred. _____
☐ Withdrawn from Idaho ☐ Dissolved
☐ Merged or reorganized. Enter new federal employer identification number _____
6. Do you need Idaho income tax forms and instructions mailed to you next year? ☐ Yes • ☐ No
7. Enter the extended federal due date if this is a short period return. _____
8. Is this an electrical or telephone utility? ☐ Yes • ☐ No
9. Did you use the combined reporting method? ☐ Yes • ☐ No
 - a. Does this corporation own more than 50% of another corporation? ☐ Yes • ☐ No
 - b. Does another corporation own more than 50% of this corporation? ☐ Yes • ☐ No
 - c. Are more than 50% of this corporation and another corporation owned by the same interest? ☐ Yes • ☐ No
 - d. Are two or more corporations included in this report operating in Idaho or authorized to do business in Idaho? ☐ Yes • ☐ No
10. If you are a multinational taxpayer, answer questions a. and b. Complete Schedule 42.
 - a. Check the box for your filing method:
 1. ☐ worldwide return
 2. ☐ water's edge return
 - b. If a water's edge return is filed, do you elect to forego filing water's edge spreadsheets? ☐ Yes • ☐ No
11. If a worldwide return is filed, is foreign income computed by making book to tax adjustments? ☐ Yes • ☐ No

ADDITIONS

- | | | |
|--|------|--|
| 12. Federal taxable income | ▪ 12 | |
| 13. Interest and dividends received, not taxable under Internal Revenue Code | ▪ 13 | |
| 14. State, municipal or local taxes measured by net income | ▪ 14 | |
| 15. Net operating loss deducted on federal return | ▪ 15 | |
| 16. Dividends received deduction on federal return | ▪ 16 | |
| 17. Other additions, including additions from Part II, Schedule 42 | ▪ 17 | |
| 18. Add lines 12 through 17. | 18 | |

SUBTRACTIONS

- | | | |
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| 19. Foreign dividend gross-up (Sec. 78, Internal Revenue Code) | ▪ 19 | |
| 20. Interest received from Idaho municipal securities | ▪ 20 | |
| 21. Interest on U.S. Government obligations. Attach a schedule. | ▪ 21 | |
| 22. Interest and other expenses related to lines 20 and 21 | ▪ 22 | |
| 23. Add lines 20 and 21, and subtract line 22. | 23 | |
| 24. Technological equipment donation | ▪ 24 | |
| 25. Allocated income. Attach a schedule. | ▪ 25 | |
| 26. Interest and other expenses related to line 25. Attach a schedule. | ▪ 26 | |
| 27. Subtract line 26 from line 25. | 27 | |
| 28. Other subtractions, including subtractions from Part II, Schedule 42 | ▪ 28 | |
| 29. Total subtractions. Add lines 19, 23, 24, 27 and 28. | 29 | |
| 30. Net business income subject to apportionment. Subtract line 29 from line 18. | ▪ 30 | |

31. Net business income subject to apportionment (amount from line 30)	31	
32. Corporations with all activity in Idaho enter 100%. Multistate/multinational corporations complete and attach Schedule 42. Enter the apportionment factor from line 21, Part I, Schedule 42.	32	%
33. Net business income apportioned to Idaho. Multiply line 31 by the % on line 32.	33	
34. Income allocated to Idaho. See instructions.	34	
35. Idaho net operating loss carryover. Attach a schedule.	35	
36. Idaho taxable income. Add lines 33 and 34, and subtract line 35. If the corporation has an NOL and is electing to forego the carryback period, check here. <input type="checkbox"/>	36	

TAX COMPUTATION

37. Idaho income tax. Multiply line 36 by 8%. Minimum \$20 for each corporation operating or authorized to do business in Idaho.	37	
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CREDITS

38. Credit for contributions to educational entities	38	
39. Investment tax credit. Attach Form 49. Earned <input type="checkbox"/> Allowed <input type="checkbox"/>	39	
40. Credit for contributions to youth and rehabilitation facilities	40	
41. Credit for production equipment using post-consumer waste	41	
42. Natural resources conservation credit	42	
43. Promoter-sponsored event credit	43	
44. Total credits. Add lines 38 through 43.	44	
45. Subtract line 44 from line 37. If line 44 is greater than line 37, enter zero.	45	

OTHER TAXES

46. Permanent building fund tax. Enter \$10. Combined reports include \$10 for each corporation operating or authorized to do business in Idaho.	46	
47. Special fuels tax due. Attach Form 75.	47	
48. Tax from recapture of Idaho investment tax credit. Attach Form 49R.	48	
49. Tax on Idaho compensation of individual officers and directors not reported to Idaho. If the apportionment factor on line 32 is less than 50%, enter zero.	49	
50. Total tax. Add lines 45 through 49.	50	
51. Underpayment interest. Attach Form 41ESR.	51	
52. Add line 50 and line 51.	52	

PAYMENTS and OTHER CREDITS

53. Estimated tax payments.	53	
54. Special fuels tax refund. Attach Form 75.	54	
55. Gasoline tax refund. Attach Form 75.	55	
56. Total payments and other credits. Add lines 53 through 55.	56	

If line 52 is more than line 56, GO TO LINE 57. If line 56 is more than line 52, GO TO LINE 60.

REFUND or PAYMENT DUE

57. Tax Due. Subtract line 56 from line 52.	57	
58. Penalty <input type="checkbox"/> Interest from due date <input type="checkbox"/> Enter total.	58	
59. TOTAL DUE. Add lines 57 and 58.	59	
60. Overpayment. Subtract line 52 from line 56.	60	
61. REFUND. Amount of line 60 you want refunded to you.	61	
62. ESTIMATED TAX. Amount you want credited to your 2000 estimated tax. Subtract line 61 from line 60.	62	

Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.

☐ Within 120 days of receiving this return, the Idaho State Tax Commission may contact the paid preparer to discuss it.

SIGN HERE	Signature of officer	Date	Paid preparer's signature	Preparer's EIN, SSN, or PTIN
	Title	Phone number	Address and phone number	

Mail to: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056
ATTACH A COMPLETE COPY OF YOUR FEDERAL FORM 1120 OR 1120A